Form 8396

Department of the Treasury Internal Revenue Service

Mortgage Interest Credit

(For Holders of Qualified Mortgage Credit Certificates Issued by State or Local Governmental Units or Agencies)

 OMB No. 1545-0074

2005

Attachment
Sequence No. 53

Name(s) shown on Form 1040

Your social security number

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on Form 1040.

rt I Current Year Mortgage Interest Credit			
Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid .	1		
Enter the certificate credit rate shown on your mortgage credit certificate. Do not enter the interest rate on your home mortgage	2		%
If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.	3		
Enter any 2002 credit carryforward from line 18 of your 2004 Form 8396	4		
Enter any 2003 credit carryforward from line 16 of your 2004 Form 8396	5		
Enter any 2004 credit carryforward from line 19 of your 2004 Form 8396	6		_
Add lines 3 through 6	7		
Enter the amount from Form 1040, line 46	8		
Enter the total of the amounts from Form 1040, lines 47 through 52	9		
Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II. Current year mortgage interest credit. Enter the smaller of line 7 or line 10. Also include this amount in the total on Form 1040, line 54, and check box a on that line	10		
	ess th	nan line 7.)	
Add lines 3 and 4	12		
Enter the amount from line 7	13		_
Enter the larger of line 11 or line 12	14		
Subtract line 14 from line 13	15		
2004 credit carryforward to 2006. Enter the smaller of line 6 or line 15	16		
Subtract line 16 from line 15	17		
2003 credit carryforward to 2006. Enter the smaller of line 5 or line 17	18		
2005 credit carryforward to 2006. Subtract line 11 from line 3. If zero or less, enter -0	19	2000	
	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filling jointly) also held an interest in the home, enter only your share of the interest paid. Enter the certificate credit rate shown on your mortgage credit certificate. Do not enter the interest rate on your home mortgage. Enter the certificate credit rate shown on your mortgage credit certificate. Do not enter the interest rate on your home mortgage in the state on your home mortgage and received a reissued certificate, see the instructions for the amount to enter. You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3. Enter any 2002 credit carryforward from line 18 of your 2004 Form 8396. Enter any 2003 credit carryforward from line 16 of your 2004 Form 8396. Enter any 2004 credit carryforward from line 19 of your 2004 Form 8396. Add lines 3 through 6. Enter the amount from Form 1040, line 46. Enter the total of the amounts from Form 1040, lines 47 through 52. Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II. Current year mortgage interest credit. Enter the smaller of line 7 or line 10. Also include this amount in the total on Form 1040, line 54, and check box a on that line. **INTERIOR OF THE INTERIOR OF THE INTER	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid. Enter the certificate credit rate shown on your mortgage credit certificate. Do not enter the interest rate on your home mortgage. If line 2 is 209% or less, multiply line 1 by line 2, If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3. Enter any 2002 credit carryforward from line 18 of your 2004 Form 8396. Enter any 2003 credit carryforward from line 16 of your 2004 Form 8396. Add lines 3 through 6. Enter the amount from Form 1040, line 46. Enter the total of the amounts from Form 1040, lines 47 through 52. Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II. Current year mortgage interest credit. Enter the smaller of line 7 or line 10. Also include this amount in the total on Form 1040, line 54, and check box a on that line. Add lines 3 and 4. Enter the amount from line 7. Enter the larger of line 11 or line 12. Add lines 3 and 4. Enter the larger of line 11 or line 12. Subtract line 14 from line 13. Enter the larger of line 14 from line 13. 2004 credit carryforward to 2006. Enter the smaller of line 6 or line 15. 16 Subtract line 16 from line 15. 17 2003 credit carryforward to 2006. Enter the smaller of line 5 or line 17. 18	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid. Enter the certificate credit rate shown on your mortgage credit certificate. Do not enter the interest rate on your home mortgage. If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3. Enter any 2003 credit carryforward from line 18 of your 2004 Form 8396. Enter any 2003 credit carryforward from line 16 of your 2004 Form 8396. Enter any 2004 credit carryforward from line 19 of your 2004 Form 8396. Enter any 2004 credit carryforward from line 19 of your 2004 Form 8396. Enter the amount from Form 1040, line 46. Enter the total of the amounts from Form 1040, lines 47 through 52. Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II. Current year mortgage interest credit. Enter the smaller of line 7 or line 10. Also include this amount in the total on Form 1040, line 54, and check box a on that line. In Mortgage Interest Credit Carryforward to 2006. (Complete only if line 11 is less than line 7.) Add lines 3 and 4. Enter the larger of line 11 or line 12. Add lines 3 and 4. Enter the larger of line 11 or line 12. Subtract line 14 from line 13. 15 16 17 Enter the larger of line 11 or line 15. 18 2004 credit carryforward to 2006. Enter the smaller of line 5 or line 17. 19 2005 credit carryforward to 2006. Subtract line 11 from line 3. If zero or less, enter -0